

**AVOYELLES PARISH CORONER'S OFFICE  
MARKSVILLE, LOUISIANA**

**FINANCIAL STATEMENTS  
DECEMBER 31, 2010**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/20/11

**DUCOTE & COMPANY**  
**Certified Public Accountants**  
219 North Washington Street  
P. O. Box 309  
Marksville, LA 71351

**AVOYELLES PARISH CORONER'S OFFICE  
MARKSVILLE, LOUISIANA  
As of and for the Year Ended December 31, 2010**

**Table of Contents**

	<b>Page No.</b>
<b>Accountants' Compilation Report</b>	<b>1</b>
<b>General Purpose Financial Statements</b>	<b>2</b>
Combined Balance Sheet- All Governmental Fund Types And Account Groups	<b>3</b>
Statement of Revenues, Expenditures and Changes In Fund Balance – Budget (GAAP Basis) and actual – General Fund	<b>4</b>

**ACCOUNTANTS' COMPILATION REPORT**

Dr. L.J. Mayeux  
Avoyelles Parish Coroner's Office  
Marksville, Louisiana

We have compiled the accompanying financial statements of the governmental activities of the Avoyelles Parish Coroner's Office, a component unit of the Avoyelles Parish Police Jury, as of and for the year ended December 31, 2010, which collectively comprise the Avoyelles Parish Coroner's Office's basic financial statements. We have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Avoyelles Parish Coroner's Office, is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintain internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Avoyelles Parish Coroner's Office, in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Entity's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Avoyelles Parish Coroner's Office did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2010. The effects of this departure from generally accepted accounting principles has not been determined.

We are not independent with respect to the Avoyelles Parish Coroner's Office.

**DUCOTE & COMPANY**  
Certified Public Accountants  
June 21, 2011

*Ducote & Company*

1

## **GENERAL PURPOSE FINANCIAL STATEMENTS**

**Avoyelles Parish Coroner's Office**  
**Marksville, Louisiana**  
**Combined Balance Sheet - All Governmental Fund Types and Account**  
**December 31, 2010**

	<u>Governmental Fund</u>	<u>Account Group</u>	<u>Totals (Memorandum Only)</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	
<b>ASSETS</b>			
Cash	\$19,027	\$0	\$19,027
Equipment	-	2,050	2,050
<b>TOTAL ASSETS</b>	<u>\$19,027</u>	<u>\$2,050</u>	<u>\$21,077</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable	\$1,927	\$0	\$1,927
Payroll taxes payable	3,968	-	3,968
Total liabilities	5,895	-	5,895
Equity:			
Investments in general fixed assets	-	2,050	2,050
Fund balance - unreserved, undesignated	13,132	-	13,132
Total equity	13,132	2,050	15,182
<b>TOTAL LIABILITIES AND EQUITY</b>	<u>\$19,027</u>	<u>\$2,050</u>	<u>\$21,077</u>

See accountants' compilation report.

**Avoyelles Parish Coroner's Office**  
**Marksville, Louisiana**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget (GAAP Basis) and Actual**  
**All Governmental Fund Types - General Fund**  
**Year Ended December 31, 2010**

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Avoyelles Parish Police Jury	\$89,068	\$89,880	\$812
Expenditures:			
Salaries	58,800	54,908	3,892
Bank charges	-	12	(12)
Capital outlay	-	400	(400)
Dues and subscriptions	1,550	240	1,310
Internet expense	600	-	600
Legal and accounting	3,000	2,775	225
Office expense	480	279	201
Postage	252	264	(12)
Rent	6,000	6,160	(160)
Repairs and maintenance	-	240	(240)
Retirement contributions	4,800	4,800	-
Security	480	-	480
Supplies	-	65	(65)
Payroll taxes	4,504	4,498	6
Telephone	4,066	3,734	332
Utilities	4,536	4,742	(206)
Total expenditures	89,068	83,117	(5,951)
Excess (deficiency) of revenues over expenditures	-	6,763	6,762
Fund balance, beginning	-	6,371	6,371
Fund balance, ending	<u>\$0</u>	<u>\$13,133</u>	<u>\$13,133</u>

See accountants' compilation report.